



# City of Gainesville

Budget & Finance Department

To: Lee R. Feldman, ICMA-CM, City Manager

Via: Fred Murry, Assistant City Manager *FM*  
FM (Oct 12, 2021 15:21 EDT)

From: Cintya Ramos, Finance Director *CR*

Date: October 21, 2021

Re: First Amendment to the FY 2022 General Government Financial and Operating Plan

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The General Government Financial and Operating Plan Budget which includes budgets for the General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds, Proprietary Funds, and Fiduciary Funds for Fiscal Year 2022 was adopted by the Mayor and City Commission on September 23, 2021, through Resolution No. 210429.

Section 166.241(4)(c), Florida Statutes, requires that a municipality's budget amendment must be adopted in the same manner as its original budget. Examples of recommended actions within the budget amendment are:

- Transfers between funds;
- Transfers between capital and operating budgets;
- Transfers between capital projects;
- Acceptance and appropriation of grant funding;
- Amendment to staffing level;
- Appropriation from fund balance; and
- Appropriation for modified revenue and related expenditures.

Staff recommends the City Commission amend the FY 2022 General Government Financial and Operating Plan Budget by approving the following transfers and appropriations and other housekeeping budget transactions. The line item detail for the budget transactions included in this amendment are shown in Attachment A.

## GENERAL FUND AMENDMENT

The General Fund accounts for those resources and their uses traditionally associated with government, which are not required to be budgeted and accounted for in another fund. The General Fund is the City's only major fund.

The first budget amendment to the General Fund revenue budget increases the revenue budget by \$692,000 due to a transfer in from the Gainesville Community Reinvestment Area Fund. Additional updates to the budget include aligning the budget to the correct revenue sources based on the City’s updated chart of accounts due to the Workday ERP implementation.

GENERAL FUND			
Revenues	FY 2022 Adopted Budget	FY 2022 Recommended Amendments	FY 2022 Recommended Budget
Property Taxes	42,938,957	0	42,938,957
Other Taxes	20,122,515	0	20,122,515
Permits, Fees, Assessments	10,868,497	(191,582)	10,676,915
Intergovernmental	16,438,909	(1,265,356)	15,173,553
Charges For Services	15,671,993	102,478	15,774,471
Fines and Forfeitures	903,184	0	903,184
Miscellaneous Revenues	1,202,990	1,354,460	2,557,450
Transfers	882,743	692,000	1,574,743
General Fund Transfer	36,283,000	0	36,283,000
<b>TOTAL REVENUES</b>	<b>145,312,788</b>	<b>692,000</b>	<b>146,004,788</b>

The first budget amendment to the General Fund expenditure budget includes updates to the budget by aligning the budget to the correct expenditure categories based on the City’s updated chart of accounts due to the Workday ERP implementation and allocating rollover funds from FY 2021 for projects that were not completed before the end of the fiscal year. Adjustments include:

- \$4,944,858.80 to Non-Departmental for the Combined Communications Center (\$4,320,366) and for the Trunked Radio System (\$624,492.80) expenses covered by the General Fund. The Combined Communications Center was listed as a department in the City’s old chart of accounts and is now a cost center within Non-Departmental under the new Workday financial system. The cost of the Combined Communications Center remains at \$4.3 million for FY22 with this adjustment. Additional Trunked Radio System expenses are covered by other funds.
- \$1,196,739 to Public Works from Non-Departmental for the street light contract with Alachua County which will now be managed by this department.
- \$405,604 of addition to fund balance
- \$286,396 for the following programs and projects that were not completed during FY21. The FY22 Adopted budget included a \$364,093 transfer to fund balance for surplus undesignated revenue. This transfer has now been reduced to \$77,697 to fund the following expenses:
  - \$150,000 for Sustainable Development for the demolition of 2002 NW 13<sup>th</sup> St. structure ([Resolution No. 201058](#))
  - \$54,000 for Capital Asset Planning & Economic Resilience for a market feasibility analysis for 8<sup>th</sup> and Waldo redevelopment project ([Resolution No. 210151](#))
  - \$25,000 for Budget & Finance for a costing allocation study ([Resolution No. 210151](#))
  - \$25,000 for Strategic Initiatives for an annexation survey

- \$14,000 for Technology & Innovation for network boot camp training
- \$8,000 for Communications and Engagement to replace memorial signs at the City Hall Plaza
- \$7,196 for Strategic Initiatives for Socrata Open Data portal contract
- \$3,200 for Communications and Engagement for additional cubicles needed for new staff
- \$100,000 transfer to the City Clerk’s Office from Public Works for public comment management services. This funding was approved at the Second Public Hearing of the FY 2022 budget.
- \$2,500 to Police from Non-Departmental for the Stop the Violence program.

GENERAL FUND			
Expenditures	FY 2022 Adopted Budget	FY 2022 Recommended Amendments	FY 2022 Recommended Budget
Budget & Finance	3,587,054	25,000	3,612,054
Capital Asset Planning & Economic Resilience	374,960	54,000	428,960
City Attorney	1,588,208	0	1,588,208
City Auditor	910,212	0	910,212
City Clerk	1,409,084	100,000	1,509,084
City Commission	488,608	0	488,608
City Manager	1,337,550	0	1,337,550
Combined Communications Center	4,320,366	(4,320,366)	0
Communications & Engagement	1,221,660	11,200	1,232,860
Equity & Inclusion	1,525,822	0	1,525,822
Fire Rescue	20,162,544	(223,677)	19,938,867
Housing and Community Development	473,609	0	473,609
Human Resources	2,576,125	0	2,576,125
Parks, Recreation & Cultural Affairs	13,232,693	0	13,232,693
Police	36,086,906	(341,500)	35,745,406
Public Works & Facilities Management	15,708,814	1,045,216	16,754,030
Risk Management	228,562	0	228,562
Strategic Initiatives	1,526,837	32,196	1,559,033
Sustainable Development	4,296,035	150,000	4,446,035
Technology & Innovation	3,424,059	14,000	3,438,059
Transportation & Mobility	4,325,034	(5,293)	4,319,741
Non-Departmental	26,143,953	3,745,620	29,889,573
Addition to Fund Balance	364,093	405,604	769,697
<b>TOTAL EXPENDITURES</b>	<b>145,312,788</b>	<b>692,000</b>	<b>146,004,788</b>

### SPECIAL REVENUE FUND AMENDMENT

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are restricted to expenditures for specific purposes. This includes grant funds such as Community Development Block Grant, trust funds such as the Gainesville Reinvestment Area, and other miscellaneous restricted revenues such as the American Rescue Plan Act Funds and State & Federal Law Enforcement Contraband Forfeiture funds.

The first budget amendment for the Special Revenue fund includes the new revenue appropriations of \$2.95 million for various grants within the Community Development Block Grant, HOME and Special Revenue funds. Adjustments to fund balance in the amount of \$2.65 million allocating funding for various projects.

SPECIAL REVENUE FUND			
Revenues	FY 2022 Adopted Budget	FY 2022 Recommended Amendments	FY 2022 Recommended Budget
Licenses and Permits	732,129	0	732,129
Intergovernmental	7,350,399	2,949,597	10,299,996
Charges For Services	1,254,342	0	1,254,342
Fines and Forfeitures	40,000	0	40,000
Miscellaneous Revenues	377,906	0	377,906
Transfers	5,714,090	0	5,714,090
Use of Fund Balance	287,192	2,648,000	2,935,192
<b>TOTAL REVENUES</b>	<b>15,756,058</b>	<b>5,597,597</b>	<b>21,353,655</b>

Additional expenditures covered by this amendment include:

- \$2,323,257 for Community Development Block grant (Miscellaneous Grant Fund)
- \$1,956,000 allocation of fund balance for various TMPA agreements (Transportation and Concurrency Exception Area Fund)
- \$692,000 for the purchase of the 23 market rate Heartwood housing lots (Gainesville Community Reinvestment Area Fund)
- \$543,042 for HOME grants (HOME Fund)
- \$76,417 for Division of Arts and Culture General Support grant (Miscellaneous Grant Fund)
- \$6,681 for Florida Department of Transportation grant for sidewalk design (Miscellaneous Grant Fund)
- \$200 to true up the full grant amount (\$70,200) received for Grace Marketplace to provide window, door and hardware impact resistance in the main building. The first \$70,000 was appropriated in the FY 2021 4<sup>th</sup> budget amendment ([Resolution No. 210151](#)) (Miscellaneous Grant Fund)

## CAPITAL PROJECT FUNDS AMENDMENT

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds and Trust Funds).

The first budget amendment for the Capital Projects Funds includes a transfer from the Wild Spaces Public Places (WSPP) Joint Projects with County Fund to Wild Spaces Public Places ½ Cent Sales Tax Fund of \$9,311.88 for the variable and fixed costs associated with the purchase of electric vehicles. This amendment also includes a transfer from Wild Spaces Public Places Joint Projects with County fund to the Fleet Replacement Fund in the amount of \$50,637 to purchase electric vehicles.

CAPITAL PROJECTS FUND			
Revenues	FY 2022 Adopted Budget	FY 2022 Recommended Amendments	FY 2022 Recommended Budget
Taxes	10,241,776	0	10,241,776
Miscellaneous Revenues	153,000	0	153,000
Transfers	4,228,056	9,312	4,237,368
Use of Fund Balance	99,890	59,949	159,839
<b>TOTAL REVENUES</b>	<b>14,722,722</b>	<b>69,261</b>	<b>14,791,983</b>

Additional expense appropriations in this amendment include:

- \$50,637 transfer funds for the purchase of electric vehicles (WSPP Joint Projects with County Fund)
- \$20,000 transfer from WSPP contingency to WSPP Northside park improvements (WSPP ½ Cent Sales Tax Fund)
- \$9,311.88 for the fixed and variable costs related to the electric vehicles (WSPP ½ Cent Sales Tax fund and WSPP Joint Projects with County Fund)

#### PROPRIETARY FUNDS AMENDMENT

Proprietary Funds (Enterprise and Internal Service) are used to account for operations:

- That are financed and operate in a manner similar to private business enterprises - where the intent of the governing body is that the costs of providing goods/services to the general public on a continuing basis be financed or recovered primarily through user charges; or
- Where the governing body has decided that periodic determination of revenues earned, expense incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

The City Proprietary Funds are comprised of the following:

- Enterprise: Building Code Enforcement, Regional Transit System, Solid Waste Collection and Stormwater Management
- Internal Service: Employee’s Health and Accidental Benefits, Fleet Management & Replacement and General Insurance

The first budget amendment includes a transfer from Wild Spaces Public Places Joint Projects with County Fund to the Fleet Replacement Fund for \$50,637 to purchase electric vehicles and recognizes the U.S. Department of Transportation Capital & Operating Grant in the amount of \$5,782,584 in the Regional Transit System Fund.

PROPRIETARY FUNDS			
Revenues	FY 2022 Adopted Budget	FY 2022 Recommended Amendments	FY 2022 Recommended Budget
Taxes	2,165,215	0	2,165,215
Licenses and Permits	4,618,411	0	4,618,411
Intergovernmental	10,431,452	5,782,584	16,214,036
Charges For Services	34,629,263	0	34,629,263
Miscellaneous Revenues	32,767,032	0	32,767,032
Internal Service	15,572,399	0	15,572,399
Transfers	1,260,958	50,637	1,311,595
Use of Fund Balance	3,407,555	0	3,407,555
<b>TOTAL REVENUES</b>	<b>104,852,284</b>	<b>5,833,221</b>	<b>110,685,505</b>